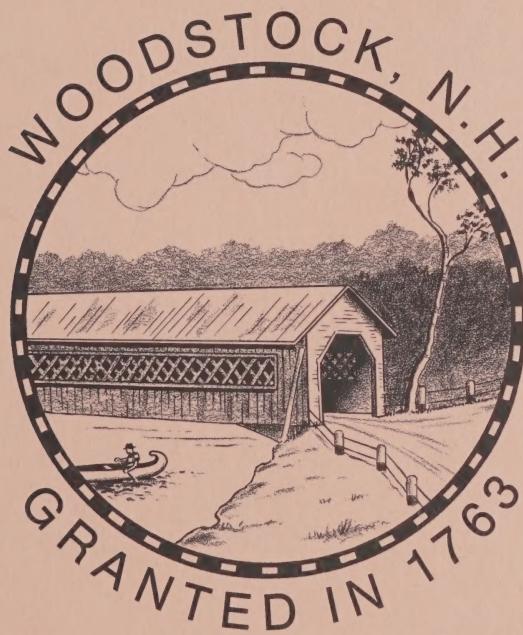


NH  
352.07  
W89  
1991

# *Annual Report*

# Woodstock

New Hampshire



For the Fiscal Year Ending  
December 31, 1991



INDEX

**ANNUAL REPORT**

**OF THE**

**OFFICES**

**FOR THE**

*Town of Woodstock, N.H.*



**YEAR ENDING**

**December 31, 1991**

GLEN PRESS

Lincoln, N.H.

1992

ANNUAL REPORT

of the  
OFFICE  
for the

Digitized by the Internet Archive  
in 2021 with funding from  
University of New Hampshire Library

## INDEX

---

Town Officers . . . . .	5
Minutes of March 12, 1991 Town Meeting . . . . .	7
Town Warrant & Budget . . . . .	center insert
Summary of Inventory . . . . .	16
Soldier's Exemptions . . . . .	17
Schedule of Town Property . . . . .	20
Town Clerk's Report . . . . .	21
Treasurer's Report . . . . .	22
Tax Collector's Report . . . . .	23
Summary of Receipts . . . . .	26
Detailed Summary of Payments . . . . .	28
Salaries of Town Officials & Employees . . . . .	35
Water Rent Collector's Report . . . . .	38
Police Department Report . . . . .	39
New Hampshire Humane Society . . . . .	44
North Country Council . . . . .	45
Moosilauke Public Library . . . . .	47
Woodstock Conservation Commission . . . . .	48
Woodstock Planning Board . . . . .	50
Fire Department Report . . . . .	51
Report of Town Forest Fire Warden . . . . .	52
Report of North Country Home Health Agency . . . . .	54
Report of Grafton County Senior Citizens . . . . .	55
Report of White Mountain Mental Health & Developmental Services . . . . .	56
ADAPT Report . . . . .	58
Report of Grafton County Commissioners . . . . .	61
Incinerator Debt Service Schedule . . . . .	63
N.H. Municipal Bond Bank . . . . .	64
State Audit of Woodstock . . . . .	70
Vital Statistics . . . . .	83



## TOWN OFFICERS

---

*Representative*  
Roger Stewart

*Selectmen*  
Bonnie Ham, *Chairman*  
J. Stanton Hilliard              Francis McCarron

*Town Clerk* — Deanna MacKay

*Tax Collector* — Deanna MacKay

*Town Treasurer* — Helen Jones

*Moderator* — D. Kenneth Chapman

*Supervisors of Check List*  
Marcia Cousineau

A. Candace Mellett              Sonja Gilman

*Fire Chief* — William Mellett

*Superintendent of Public Works* — William Mellett

*Health Officers*  
Sue Williams              Joan McGoldrick

*Library Trustees*  
Deborah Showalter, *Chairman*  
Judith Boyle              Barbara Burhoe

*Overseer of Poor* — Bonnie Ham

*Dog Officer* — Russell Clark

*Librarian* — Don Goyette

*Collector of Water Rents* — Deanna MacKay

*Chief of Police* — John Maynard

*Trustees of Trust Funds*  
Deborah Showalter, *Chairman*  
Judith Boyle              Deborah Batchelder

*Budget Committee*

William Albrecht, *Chairman*

Neil Wilson James Chesebrough

Bruce Chase Dennis MacKay

Louis LaCombe

J. Stanton Hilliard, *Selectmen Member*

*Planning Board*

William Albrecht, *Chairman*

Clifford Ayotte Michael Yarnell

Mark Resnick Frank McNamara

Scott Rice

Bonnie Ham, *Selectmen Member*

*Conservation Commission*

Patricia Timbury, *Chairman*

David Wyre Scott Rice

Carol Lowden Robert Hudson

Ed Cutler Ruth Ballmer

Joan McGoldrick

**MINUTES OF TOWN MEETING****Woodstock, New Hampshire****March 12, 1991****-----**

The meeting was called to order at 10:00 a.m. by D. Kenneth Chapman, Moderator. A motion was made by Etta Martin to dispense with the reading of the entire warrant and to open the polls, seconded by Edith Chaisson. Affirmative vote-unanimous.

The moderator called the business meeting to order at 7:30 p.m. He requested a motion to adopt four short rules of the meeting that can only be changed by a vote of the meeting. The rules are: 1. Speaker must stand and identify himself. 2. Only registered voters may speak and vote. 3. Anyone, not a registered voter, wishing to address an issue may do so only with the permission of the moderator. 4. Reconsideration of any article can only be accepted by the chair immediately after the vote is announced on the article. Motion by Paul Gilman, seconded by Dan Barry to accept the rules. Affirmative vote-unanimous.

The moderator had some announcements to make: 1. There would be a Special Town Meeting on April 9, 1991, and will be by ballot only during the day. This will be to adopt the Floodplain Ordinance. If the Town does not adopt this ordinance, they will no longer be members of the National Flood Insurance Program effective May 15, 1991. We currently have 55 people enrolled in the program with a total value of \$2.7 million. Any questions should be directed to the Planning Board or the Board of Selectmen. 2. Norman B. Fadden Day, usually celebrated on March 30, will be held on March 20 this year. This will be Mr. Fadden's 90th birthday and also the Board of Selectmen will be presenting him with the "Boston Post Cane" as the Town's oldest citizen. Everyone is invited to stop by the Town Office at 1:00 p.m. on March 20. This is to be a surprise for Mr. Fadden.

**Article #1** To choose all necessary Town officers for the year ensuing:

Selectman for Three Years:

Francis McCarron  
Everett Howland

100 Votes  
62 Votes

Francis Everett	1 Vote
Mr. Huwline	1 Vote
<b>Town Clerk for Three Years:</b>	
Deanna MacKay	147 Votes
Barbara Avery	14 Votes
Cheryl Shea	1 Vote
<b>Tax Collector for Three Years:</b>	
Deanna MacKay	148 Votes
Barbara Avery	15 Votes
Cheryl Shea	1 Vote
<b>Treasurer for Three Years:</b>	
Helen Jones	160 Votes
Deanna MacKay	1 Vote
Bill Shea	1 Vote
<b>Fire Chief for One Year:</b>	
William Mellett	157 Votes
Kip Ayotte	3 Votes
William Albrecht	1 Vote
<b>Library Trustee for Three Years:</b>	
Judy Boyle	163 Votes
Jean Rolph	1 Vote
<b>Trustee of the Trust Funds for Three Years:</b>	
Deborah Showalter	156 Votes
Gary Rolph	1 Vote
<b>Budget Committee for Three Years (Vote for two):</b>	
William Albrecht	147 Votes
Louis J. LaCombe	139 Votes
William Waterhouse	1 Vote
Bill Shea	1 Vote
Judy Boyle	1 Vote
Vincent Osgood	1 Vote
Gary Rolph	1 Vote
Michael Yarnell	1 Vote
<b>Planning Board for Three Years (vote for two):</b>	
Marc Resnick	121 Votes
Michael Yarnell	15 Votes

Bill Albrecht	6 Votes
Candy Mellett	1 Vote
Vincent Osgood	4 Votes
Steve Welch	1 Vote
Alan Thomas	1 Vote
Dan Barry	3 Votes
Francis McCarron	1 Vote
Michael Conklin	1 Vote
John Conn	3 Votes
Neil Wilson	2 Votes
Stan Hilliard	1 Vote
Roger Coutu	1 Vote
John Maynard	1 Vote
Andrew Morse	1 Vote
Etta Martin	1 Vote
Sherry Hoover	1 Vote
Ronald Moffat	1 Vote
Myles Moran	1 Vote
Samuel Boyle	3 Votes
Peter Miller	1 Vote
Everett Howland	1 Vote
James Fadden Jr.	1 Vote
Kip Ayotte	1 Vote

Planning Board for Two Years (vote for two):

Carol Lowden	1 Vote
Charles Harrington	2 Votes
Steve Akers	1 Vote
William Albrecht	3 Votes
Katherine Didier	1 Vote
Scott Rice	1 Vote
Judy Boyle	1 Vote
Myles Moran	3 Votes
Michael Yarnell	5 Votes
Quentin Boyle	1 Vote
Gil Rand	1 Vote
Peter Miller	1 Vote
Sally Boyle	1 Vote
Samuel Boyle	3 Votes
Jim Fadden	2 Votes
Neil Wilson	1 Vote

John MacKay	2 Votes
Marc Resnick	1 Vote
Kippy Ayotte	4 Votes
Quentin Boyle	1 Vote
Jeff Martel	2 Votes
R. Gilbert Rand	1 Vote
Jean Rolph	1 Vote
James Fadden Jr.	1 Vote
Andrew Morse	1 Vote
Gene Gilman	1 Vote
Bill Waterhouse	1 Vote
Dan Barry	2 Votes
Ken Chapman	1 Vote
Bill Mellett	1 Vote
Fred Mellett	1 Vote
Noel Frame	1 Vote
Miles from Nowhere	1 Vote

**Article #2** To see if the Town will vote to authorize the Selectmen to sell property taken on tax titles and further authorize the Selectmen to sell any other personal property owned by the Town which is no longer used for municipal purposes, and in every instance sale shall be by public auction or advertised sealed bid.

So moved by Charles Harrington, seconded by Laurence Gilman. Affirmative vote-unanimous.

**Article #3** To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

So moved by Nancy Holtzman, seconded by June Barry. Affirmative vote-unanimous.

**Article #4** To see if the Town will vote to authorize the prepayment of taxes and authorize the Collector of Taxes to accept payments in prepayment of taxes.

So moved by Ruth Frank, seconded by Edith Chaisson. Affirmative vote-unanimous.

**Article #5** To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or private source that may become available during the fiscal

year, in compliance with RSA 31-95-b (supp.).

So moved by Bill Albrecht, seconded by Jean Chaisson. Affirmative vote-unanimous.

**Article #6** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the Fire Department Truck Capital Reserve Fund.

So moved by Bill Albrecht, seconded by Jessie Boyle.

Bill Albrecht moved that action taken on Article 6 and Article 7 be delayed until after the vote is taken on Article 10. Bill explained that depending on the vote on Article 10, it might be in the Town's best interest to increase the amounts of Article 6 and Article 7. Seconded by Edith Chaisson. Affirmative vote-unanimous.

Following the vote on Article 10, Moderator D. Kenneth Chapman read Article 6 as written. Affirmative vote-unanimous.

**Article #7** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the Highway Department Heavy Duty Vehicle Acquisition Capital Reserve Fund.

So moved by Jessie Boyle, seconded by Tom Weeden.

Following the vote on Article 10, Moderator D. Kenneth Chapman read the article as written. Affirmative vote-unanimous.

**Article #8** To see if the Town will vote to join the Grafton County Communications Network.

So moved by Bill Albrecht, seconded by Louis LaCombe.

A lengthy discussion followed with many concerns expressed. Bonnie Ham said the Woodstock Selectmen were promoting staying in Lincoln. They felt we would lose some good services such as the "Good Morning Program," the 911 Emergency lines, plus the local touch. The Budget Committee was in favor of contracting with Grafton. Chairman Bill Albrecht stated that even if Grafton increased 300%, the Town would still pay \$20,000 less.

Motion by Bill Waterhouse to move the question, seconded by Bill Albrecht.

Moderator D. Kenneth Chapman stated he had received a petition

for a secret written ballot and called for a vote. Yes-78, No-53. Vote in the affirmative.

**Article #9** To see if the Town will vote to approve the membership of the Woodstock Fire Department in the Twin State Mutual Aid System.

So moved by Louis LaCombe, seconded by Bill Albrecht.

Fire Chief Bill Mellett explained what the Mutual Aid System was. Affirmative vote with one negative vote.

**Article #10** To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Nine Hundred Dollars (\$15,900.00) for the purchase of a pickup truck for the Highway Department. (Majority Vote Required)

So moved by Louis LaCombe, seconded by Edith Chaisson. Affirmative vote-unanimous.

The Moderator then went back to Article 6 and Article 7 in the Warrant.

**Article #11** To see if the Town will vote to raise and appropriate the sum of Twenty-Two Thousand Dollars (\$22,000.00) for the purchase of a portion of the Basil Laschi property on Route 112 for the purpose of constructing a sewerage treatment pumping station and acquiring a protective radius for the Grandview well site.

So moved by Charles Harrington, seconded by Nancy Holtzman.

Bonnie Ham explained that this is a three way buy between the Town, Dan Barry, and Joe Callahan, with the Town getting the necessary land for a sewerage pump station and a protective radius for the Grandview well site. Bill Albrecht explained that this was not recommended by the Budget Committee. After a lengthy discussion, Moderator D. Kenneth Chapman stated he had received a petition for a secret written ballot and called for a vote. Yes-52, No-66, article defeated.

**Article #12** To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for construction of a utility shed at the Town Office Building.

So moved by Louis LaCombe, seconded by Barbi Mack-Keeney. Yes-57, No-48, affirmative vote.

**Article #13** To see if the Town will vote to raise and appropriate the sum of Five Hundred Dollars (\$500.00) for development of a playground at Cascade Park. Said project to be funded from the Playground Replacement Fund, established by sale of land under Article 15 of the March 13, 1984 Town Meeting.

So moved by Nancy Holtzman, seconded by Charles Harrington.

Motion by Michael Yarnell to amend this Article to read:

To see if the Town will vote to raise and appropriate the sum of \$500 for improvements at Cascade Park, and further to authorize the Selectmen to appoint a committee to study and propose a location and design for a playground.

Seconded by Ruth Ballmer. Vote on amendment. Affirmative vote, one negative.

Michael explained that the improvement to Cascade Park would consist of a couple of picnic tables and maybe a sandbox. Bill Mellett felt that the \$500 appropriation belongs in the Park Budget.

After further discussion, a vote was taken on the amended Article which was as follows:

To see if the Town will vote to raise and appropriate the sum of \$500 for improvements at Cascade Park, and further to authorize the Selectmen to appoint a committee to study and propose a location and design for a playground. Affirmative vote-unanimous.

**Article #14** To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000.00) to match contributed funds from any source for downtown improvements.

So moved by Charles Harrington, seconded by Ruth Ballmer. Yes-63, No-37, affirmative vote.

**Article #15** To see if the Town will vote to raise and appropriate the sum of Ninety-Four Thousand Dollars (\$94,000.00) for reappraisal of the Town and to authorize the withdrawal of Seventy One Thousand Dollars (\$71,000) plus accrued interest from the Capital Reserve Fund created for that purpose, the balance to be raised through general taxation.

So moved by Bill Albrecht, seconded by Louis LaCombe. Affirmative vote-unanimous.

**Article #16** To see if the Town will vote to expand the number of Library Trustees to five (5).

So moved by Jessie Boyle, seconded by Ruth Ballmer. Negative vote-article defeated.

**Article #17** To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

Motion by Bill Albrecht to raise and appropriate the sum of \$1,366,595, which is the Budget Committee's recommended budget and includes 5% increases in wages and no reduction in hours of the Town employees. This includes adding \$500.00 to the Parks Budget per Article 13, adding \$6000.00 for Downtown Improvements per Article 14, and reducing the amount of the appropriation for FICA, Retirement and Pension contributions by \$4500.00 for a total line item amount of \$29,500.00. Seconded by James Chesebrough. Affirmative vote-unanimous.

**Article #18** To transact any other business that may legally come before the meeting.

The Moderator reminded everyone that the School District Meeting is being held on Wednesday, March 20. The new building will be open for guided tours. Also, there will be no voting after the meeting this year, the voting will be during the day.

There will be a Special Town Meeting on April 9 to vote on the Floodplain Ordinance. This will be a daytime vote only.

Kathy Didier briefly explained about the Heritage Trail and said there were sign-up sheets if anyone was interested.

Bonnie questioned the intent of the voters on the budget. Moderator D. Kenneth Chapman asked for the guidance of the meeting. Town Clerk Deanna MacKay asked Budget Chairman Bill Albrecht if his motion was "to raise and appropriate the sum of \$1,366,595 which includes 5% increases and no reduction of hours of the Town Employees." Bill answered "that is correct," Jim Chesebrough stated that is what was seconded. The Moderator asked if that was what everyone understood they were voting on. The voters stated affirmative-no opposition.

Dan Barry moved that this Body extend its heartfelt thanks and

gratitude to all the Veterans of the Persian Gulf War and that we are profoundly proud of the Woodstock Sons and Daughters who served. Unanimous round of applause.

Bonnie said that the Board of Selectmen would like some guidance from the voters. The Board has been approached by the Snowmobile Club to place a temporary structure on the Town land that leads into the old dump and Sewer Treatment Plant to be used as a clubhouse for meeting and storage. The Selectmen said if they approved it, it would have to be movable. The Board has made it clear that the club would have to provide some liability coverage. The Selectmen can do it by lease but wanted some guidance from the meeting. The Moderator asked the voters and it appeared there were a few more no's than yes's.

Meeting adjourned at 10:45 p.m.

Respectfully submitted,  
Deanna Mackay  
*Town Clerk*

**SUMMARY OF INVENTORY**

---

Land	\$ 9,972,010
Buildings, Residential	32,174,900
Buildings, Commercial/Industrial	4,367,350
Manufactured Housing	1,294,400
Public Utilities	842,261
	<hr/>
	\$ 48,650,921

## SOLDIER'S EXEMPTIONS 1991

---

Albrecht, William	\$ 100.00
Alpaugh, David	100.00
Avery, Dalton	100.00
Avery, Dalton T.	100.00
Ayotte, Donald	100.00
Ayotte, Irene	100.00
Barron, Ruby	100.00
Barry, Daniel	100.00
Batchelder, Deborah	100.00
Beaudin, Brian	100.00
Benza, Sebastian	100.00
Berg, John	100.00
Blood, Clayton	100.00
Boulet, Allan	100.00
Bujeaud, Michael	100.00
Bureau, Dominque Paul	100.00
Burgoyne, Francis	100.00
Burhoe, David	100.00
Burrows, Barbara	100.00
Cardullo, Joseph	100.00
Carkin, Christine	100.00
Cawley, Frank	100.00
Charron, Roland	100.00
Chase, Bruce	100.00
Clark, Davis	100.00
Coutts, Ronald	100.00
Culleton, Thomas	100.00
Doenges, Gerhard	100.00
Downing, David	100.00
Ebert, William	100.00
Emerson, Phyllis	700.00
Fadden, James Sr.	100.00
Frame, Noel	100.00
Frank, Louis	100.00
Gagnon-Roux, Donna	100.00
Georgia, Robert	100.00

Gibney, Kathleen	100.00
Gordon, Hollis	100.00
Greenwood, Carroll	100.00
Hart, William	100.00
Higgins, Wayne	100.00
Hilliard, J. Stanton	100.00
Hiltz, Robert	100.00
Holtzman, Ernest	100.00
Howland, Everett Jr.	100.00
Hudson, Robert	100.00
Hutchins, Edward	100.00
Ingalls, John	100.00
Jones, Richard	100.00
Jones, Rockland	100.00
Keniston, Daniel	100.00
Landry, Leon	100.00
LaPointe, Everett	100.00
LeBlanc, Joseph & Barbara	100.00
Leclerc, Roland	100.00
Lee, Fred	100.00
Leonard, Melvin	100.00
Lynch, John	100.00
MacDougall, Kenneth	100.00
MacNeil, Richard	100.00
MacKay, Malcolm	100.00
Martel, George	100.00
Martin, Ralph	100.00
Maynard, Gaylord	100.00
McAfee, Albert	100.00
McLaughlin, Jimmy	100.00
Miller, Peter	100.00
Mills, Robert	100.00
Monatesse, Normand	100.00
Mulleavy, Joseph	100.00
Mulleavy, Raymond	100.00
Nicoll, Dorris	100.00
Osgood, Elinor	100.00
Osgood, Marion	100.00
Parent, Sylvio	100.00
Pierce, Roy D.	100.00

Pitre, Amedee & Estelle	100.00
Ramsey, Clyde	100.00
Rand, Paul	100.00
Rand, Richard	100.00
Raymond, Patricia	100.00
Rodgers, Dorothy	100.00
Sabre, John	100.00
Selby, Arthur	100.00
Sellingham, Ray	100.00
Shamberger, Harry	100.00
Sherbinski, Thomas	1,400.00
Shirley, Ruth	100.00
Simmons, Clement	100.00
Simpson, Byna	100.00
Smith, Jennie	100.00
Spaulding, Irene	100.00
Thibeault, Paul	100.00
Thompson, Peter	100.00
Tilton, Charles	100.00
Tracy, Richard	100.00
Trudell, Joe	100.00
Ward, Wallace	100.00
Weeden, Thomas	100.00
Welch, Steven	100.00
West, Maurice	100.00
Wiggett, Edward	100.00
Wiggett, Edward C.	100.00
Willey, Norman	100.00
Willey, Rose	100.00
Williams, Richard	100.00
Wishart, Charles	100.00
Wyre, David	100.00

## SCHEDULE OF TOWN PROPERTY

---

Description	Value
Town Hall, Land & Buildings	\$ 23,850.00
Furniture & Equipment	500.00
Libraries, Furniture & Equipment	65,000.00
Police Department, Equipment	26,000.00
Fire Department, Land & Buildings	125,000.00
Equipment	178,000.00
Highway Department, Land & Buildings	85,000.00
Equipment	173,000.00
Parks, Commons & Playgrounds	15,850.00
Water Supply Facilities	550,000.00
Sewer Plant & Facilities	1,842,000.00
All Lands & Buildings acquired through Tax Collector's deeds	26,900.00
Town Office, Land & Buildings	353,000.00
Furniture & Equipment	10,000.00
Cemeteries	25,800.00
Incinerator	433,000.00
Other Land & Buildings owned by the Town	77,000.00

**TOWN CLERK'S REPORT**  
**January 1, 1991 to December 31, 1991**

---

**Receipts in 1991**

Cash on Hand 1-1-91	\$ 50.00
1991 Auto Registrations	88,879.00
1991 Dog Licenses & Late Fees	732.00
1991 Filing Fees	2.00
	<hr/>
	\$ 89,663.00

**Remittances to Treasurer**

Cash on Hand 12-31-91	\$ 50.00
1991 Auto Registrations	88,879.00
1991 Dog Licenses & Late Fees	732.00
1991 Filing Fees	2.00
	<hr/>
	\$ 89,663.00

**TREASURER'S REPORT**

Cash in hand of Treasurer, 1/1/91	\$ 163,058.78
Receipts in 1991	3,409,916.40
<hr/>	<hr/>
Total	\$3,572,975.18
Less - Payments in 1991	3,479,779.09
Cash in hand of Treasurer, 12/31/91	\$ 93,196.09

HELEN JONES  
*Treasurer*

**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1991**

---

**DR.****Levies Of**

	1992	1991	Prior
--	------	------	-------

**Uncollected Taxes—Beginning  
of Fiscal Year:**

Property Taxes	\$	\$474,430.45
Yield Taxes		2,767.99
Sewer Rents		22,368.75

**Taxes Committed to Collector:**

Property Taxes	\$1,795,601.00
Yield Taxes	2,622.25
Sewer Rents	102,315.00

**Added Taxes:**

Jeopardy Assess.	1,153.00
------------------	----------

**Overpayments:**

a/c Property Taxes	3,861.78	15.06
a/c _____	135.00	528.30

**Int. Collected on**

Delinquent Taxes	447.92	32,858.19
------------------	--------	-----------

Total Debits	\$	\$1,906,135.95	\$532,968.74
--------------	----	----------------	--------------

**CR.**

**Remitted to Treasurer**

**During Fiscal Year:**

Property Taxes	1,314,457.11	469,488.01
Yield Taxes	2,622.25	
Sewer Rents	75,698.33	22,762.05
Interest on Taxes	447.92	32,858.19

**24**

## Abatements Allowed:

Property Taxes	1,619.50	3,783.50
Yield Taxes		2,767.99
Sewer Rent		135.00

## Uncollected Taxes—End of Fiscal Year:

Property Taxes	484,539.17	1,174.00
Sewer Rents	26,751.67	
Total Credits	\$1,906,135.95	\$532,968.74

**SUMMARY OF TAX SALE ACCOUNTS**  
**Fiscal Year Ended December 31, 1991**

---

**DR.**

Tax Sale/Lien on Account of Levies Of			
	1990	1989	Prior
Balance of Unredeemed Taxes— of Fiscal Year:	\$ 120,789.45	\$ 50,749.06	
Taxes Sold/Exc. to Town During Fiscal Year:	245,517.32		
Interest Collected After Sale/Lien Execution	2,276.48	13,761.92	17,072.82
Redemption Cost:	603.00	516.00	565.20
Total Debits	<hr/> \$248,396.80	<hr/> \$135,067.37	<hr/> \$ 68,387.08

**CR.**

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$ 61,546.76	\$ 82,621.38	\$ 48,691.35
Int. & Cost After Sale	2,879.48	14,277.92	17,638.02
Abatements During Yr.	37.00		
Deeded to Town Dur. Yr.	129.04	358.82	2,057.71
Unredeemed Taxes End of Year	<hr/> 183,804.52	<hr/> 37,809.25	
Total Credits	<hr/> \$248,396.80	<hr/> \$135,067.37	<hr/> \$ 68,387.08

DEANNA MACKAY  
*Tax Collector*

## SUMMARY OF RECEIPTS

---

### **From Local Sources**

Property Taxes-1991	\$1,309,442.33
Property Taxes-1990	467,596.95
Property Taxes-1989	1,876.00
Overpayment Property Taxes-1991	3,861.78
Overpayment Property Taxes-1990	15.06
Jeopardy Assessments	1,153.00
Yield Tax-1991	2,622.25
Interest Received on Taxes	31,399.72
Tax Liens Redeemed	192,859.49
Interest & Cost	34,795.42
Water Rent-1991	138,739.80
Water Rent-1990	24,102.90
Interest-Water	1,824.99
Overpayment-1991 Water	247.50
Overpayment-1990 Water	11.83
Sewer Tax-1991	75,563.33
Sewer Tax-1990	22,233.75
Interest-Sewer	1,906.39
Overpayment-1991 Sewer	135.00
Overpayment-1990 Sewer	528.30

### **From State**

Shared Revenue-Block Grant	36,865.02
Highway Block Grant	13,877.46
National Forest	19,910.58
Federal Forest Land	10,879.48
Federal Entitlement Lands	2,833.00

### **From Local Sources Except Taxes**

1991 Motor Vehicles	88,879.00
1991 Dogs	732.00
1991 Filing Fees	4.00
1991 Building Permits	275.00

### **Receipts Other Than Current Revenue**

Interest on Deposits	11,408.92
----------------------	-----------

Lincoln District Court	5,902.00
Replacement Bad Check & Charges	4,720.00
Timber Tax Security	3,031.30
Tax Anticipation Notes	800,000.00
Transfer Forest Service Acct.-Bills Pd.	12,023.01
Sale of Town Property	2,010.00
Cable TV Fees	74.70

## DETAILED SUMMARY OF PAYMENTS

---

### **General Government:**

**Town Officers' Salaries** \$ 10,260.00

### **Town Officers' Expenses**

Payroll	37,021.90
Expenses	27,833.65
Auditors	5,500.00
Fire Proof File	1,100.00
	<hr/>
	71,455.55
Approp. Credit	– 1,419.00
	<hr/>
	\$ 70,036.55

### **Election & Registration Expenses**

Election Officials	1,245.00
Expenses	1,626.43
	<hr/>
	\$ 2,871.43

### **Cemeteries**

Payroll	4,308.74
Expenses	372.03
	<hr/>
	\$ 4,680.77

### **General Government Buildings**

Approp. Credit	– 21.82
	<hr/>
	\$ 17,555.22

### **Reappraisal of Property**

Trustee Trust Funds, Capital Reserve-Reval.	\$ 23,000.00
Appraisal	1,593.75
Tax Maps	1,025.30
	<hr/>
	\$ 25,619.05

<b>Reappraisal-State of N.H.</b>	50,849.41
Transfer from Cap. Reserve-Reval.	– 50,849.78
 <b>Planning &amp; Zoning</b>	
Payroll	440.00
Expenses	1,986.60
	<hr/>
Approp. Credit-Prior Yrs.	2,426.60
	– 150.00
	<hr/>
	\$ 2,276.60
 <b>Legal Expenses</b>	3,934.00
 <b>Advertising &amp; Regional Assoc.</b>	\$ 600.00
 <b>Contingency Fund</b>	\$ 961.72
 <b>Public Safety</b>	
<b>Forest Service Contract</b>	
Payroll	9,498.50
Expenses	1,870.12
	<hr/>
	\$ 11,368.62
 <b>Police Department</b>	
Payroll	124,207.75
Operating Expenses	10,918.71
Uniforms	1,919.96
Vehicle Maintenance & Supplies	9,807.28
	<hr/>
Approp. Credit	146,853.70
	– 2,060.65
	<hr/>
Fax Machine	144,793.05
Cell	795.00
Guns	7,225.00
Radios	1,800.00
	1,942.40
	<hr/>
	156,555.45

Approp. Credit	— 397.50
Prior Yrs. Approp.	— 4,000.00
	<hr/>
	\$152,157.95

**Fire Department**

Volunteers	3,999.40
Operating Expenses	4,601.31
Vehicle Maintenance & Supplies	490.88
New Equipment	4,581.68
Communication Center Set-up	1,959.61
	<hr/>

**Forest Fire**

Page	15,632.88
	94.11
	<hr/>
Approp. Credit	22,856.99
Prior Yrs. Approp.	— 109.20
	<hr/>
	\$ 20,747.79

**Civil Defense**

Payroll	300.00
Operating Expenses	900.00
	<hr/>
	\$ 1,200.00

**Building Inspection**

Payroll	1,572.20
Operating Expenses	585.00
	<hr/>
	\$ 2,157.20

**Communications Center**

Town of Lincoln	16,872.63
Grafton County	7,907.67
	<hr/>
	\$ 24,780.30

**Town Maintenance**

Payroll	51,584.30
Operating Expenses	17,078.02
Vehicle Maintenance & Supplies	13,721.16
	—————
Approp. Credit	82,383.48
	— 614.30
	—————
	\$ 81,769.18

**Highway Block Grant**

Payroll	2,139.43
Operating Expenses	11,740.57
	—————
	\$ 13,880.00

**Street Lighting**

\$ 14,072.98

**D.A.R.E. Program & Grant**

Payroll	765.00
Appropriation	500.00
	—————
Approp. Credit	1,265.00
	— 765.00
	—————
	\$ 500.00

**Solid Waste Disposal**

\$ 99,918.95

**Miscellaneous Survey**

Prior Yrs. Approp.	950.00
	— 450.00
	—————
	\$ 500.00

**Health & Welfare**

Health Department	4,464.00
Health Officer, Payroll	375.00
	—————
	4,839.00

Ambulance & Night Nurse	18,010.50
-------------------------	-----------

Animal Control	
Payroll	950.00
Operating Expenses	21.40
Humane Society	600.00
	_____
	1,571.40
Approp. Credit	− 70.00
	_____
	\$ 1,501.40
CAP	\$ 1,050.00
Plymouth Area Task Force	200.00
	_____
	\$ 1,250.00
Senior Citizens	\$ 1,196.00
General Assistance	22,148.55
Approp. Credit	− 2,941.91
	_____
	\$ 19,206.64
<b>Culture &amp; Recreation</b>	
North Country Center for the Arts	400.00
Recreation Dept.	24,700.25
Library	
Payroll	11,192.65
Operating Expenses	2,444.45
Programs	369.62
Circulating Materials	5,383.17
	_____
	\$ 19,389.89
Approp. Credit	− 434.40
	_____
	\$ 18,955.49
Parks	
Payroll	2,081.33

Operating Expenses	568.52
	<hr/>
	\$ 2,649.85

Patriotic Purposes	4,350.00
--------------------	----------

Conservation Commission	\$ 675.00
-------------------------	-----------

### **Debt Service**

Principal of Long-Term Bonds & Notes	60,000.00
Interest Expense-Long Term Bonds & Notes	33,240.00
Interest Expense-Tax Anticipation Notes	41,361.44
Interest Expense-Long Term Bonds-Water	53,163.75
Principal-Long Term Bonds-Water	65,000.00
Tax Anticipation Notes	800,000.00

### **Capital Outlay**

Pickup Truck	15,887.21
Storage Building	1,560.98
Downtown Improvements	7,229.34
Approp. Credit	– 1,229.34
	<hr/>
	\$ 6,000.00

Payments to Capital Reserve	\$ 10,000.00
-----------------------------	--------------

### **Miscellaneous**

Municipal Water Department	33,689.04
Payroll	53,363.71
Operating Expenses	1,840.86
Vehicle Maintenance & Supplies	
	<hr/>
Approp. Credit	\$ 88,893.61
	– 138.22
	<hr/>
	\$ 88,755.39

Municipal Sewer Department	
Payroll	24,654.68

Operating Expenses	49,346.41
Vehicle Maintenance & Supplies	1,820.49
Reimbursement for Dumping Fees	1,606.00
	<hr/>
	\$ 77,427.58
<b>Hydrants, Water &amp; Sewer Parts</b>	\$ 4,000.00
<b>FICA, Retirement &amp; Pension Contributions</b>	\$ 28,098.49
<b>Insurance</b>	115,301.45
Approp. Credit	– 23,650.91
	<hr/>
	\$ 91,650.54
<b>Miscellaneous</b>	
Water Study-Prior Yrs. Approp.	925.00
Engineering-Sewer Line-Prior Yrs. Approp.	1,292.14
Forest Service Acct.	1,000.00
Conservation Commission	424.00
Transfer-Timber Tax Security	2,214.50
Tax Liens-Tax Collector	245,517.32
<b>Refunds</b>	10,711.72
Approp. Credit	– 5,256.26
	<hr/>
	\$ 5,455.46
<b>State of New Hampshire</b>	
Dogs	54.50
Marriage Licenses	330.00
	<hr/>
Approp. Credit	384.50
	– 435.00
<b>Grafton County Treasurer</b>	\$116,843.00
<b>Linwood Cooperative School</b>	\$1,000,828.00

## TOWN OFFICIALS AND EMPLOYEE SALARIES

---

Akers, Stephen	\$ 509.76
Civil Defense	
Fire Dept.	
Albrecht, William	728.39
Planning Board Chairman	
Budget Committee Chairman	
Fire Dept.	
Avery, Barbara	18,071.90
Secretary	
Deputy Town Clerk	
Deputy Tax Collector	
Avery, Christine - Ballot Clerk	45.00
Ayotte, Clifford - Fire Dept.	318.93
Barry, Daniel - Ballot Clerk	112.50
Besemer, Hugh - Police Dept.	3,171.03
Brooks, Tony - Public Works Dept.	200.00
Brosseau, Fred - Police Dept.	1,805.21
Burhoe, David - Fire Dept.	126.96
Burhoe, Douglas - Fire Dept.	16.56
Burrows, Barbara - Ballot Clerk	112.50
Casey, Chris - Public Works Dept.	50.00
Caulder, Edgar - Fire Dept.	11.04
Chaisson, Edith - Ballot Clerk	112.50
Chapman, D. Kenneth - Moderator	67.50
Clark, Russell - Dog Officer	1,006.98
Cousineau, Marcia - Supervisor of Checklist	282.50
DeMers, Mark - Police Dept.	6,415.20
Drew, Chad - Public Works Dept.	200.00
Englert, Fred - Fire Dept.	193.20
Gilman, Gene - Ballot Clerk	112.50
Gilman, Paul	6,649.59
Town Bldg. Maintenance & Cemetery Main.	
Gilman, Sonja - Supervisor of Checklist	207.50
Gordon, Charles - Public Works Dept.	185.00
Goyette, William D. - Librarian	2,927.85
Gray, Edward - Public Works Dept.	18.00
Gray, Mark - Public Works Dept.	200.00
Ham, Bonnie - Selectman	1,600.00

Havlock, Malcolm Sr. - Fire Dept.	44.16
Hilliard, David - Police Dept.	1,696.73
Hilliard, J. Stanton - Selectman	1,600.00
Holtzman, Ernest - Fire Dept.	193.20
Hurlbutt, William III	200.00
Jones, Helen - Treasurer	2,400.00
Kelley, Stephen - Fire Dept.	49.68
Landry, Christopher - Public Works Dept.	200.00
LaRue, Paul - Police Dept.	5,746.05
Mack-Keeney, Barbara - Police Dept.	24,901.80
MacKay, Deanna	30,551.33
Town Clerk	
Tax Collector	
Selectmen's Assistant	
MacKay, Dennis - Police Dept.	686.27
MacKay, John	28,464.86
Public Works Dept.	
Fire Dept.	
Maynard, G. John - Police Dept.	33,191.52
McCarron, Francis - Selectman	1,600.00
McGoldrick, Joan - Deputy Health Officer	125.00
Mellett, A. Candace	2,695.50
Supervisor of Checklist	
Office Work	
Mellett, Fred - Fire Dept.	253.92
Mellett, Keith - Fire Dept.	99.36
Mellett, William	33,115.78
Supt. of Public Works	
Fire Dept.	
Moorhead, Douglas - Police Dept.	30,385.05
Rand, Paul - Fire Dept.	77.28
Rogers, Joyce - Library Aide	880.00
Rolph, Linda Jean - Librarian	7,280.30
Rolph, Matthew - Library Aide	77.00
Rolph, Micah - Library Aide	27.50
Rosolen, Dennis - Fire Dept.	280.29
Sabourn, Roy - Fire Dept.	165.60
Sabourn, Thomas - Fire Dept.	287.04
Santy, Jon - Fire Dept.	204.24
Smith, Philip - Police Dept.	25,163.87

Stratton, Joseph - Public Works Dept.	172.50
Swan, Bethana - Planning Board Secretary	440.00
Tamulonis, Michael - Police Dept.	1,218.98
Tyrrell, Todd - Public Works Dept.	200.00
Welch, Steven - Public Works Dept.	22,959.13
West, Chester - Fire Dept.	126.96
West, Jerrold Police Dept. & Fire Dept.	154.00
Whitman, Dale Water & Sewer Dept.	25,859.66
Wiggett, Edward - Fire Dept.	187.68
Wiggett, Mark Fire Dept. & Public Works Dept.	453.92
Williams, Susan - Health Officer	230.87
Wilson, Neil Fire Dept. & Building Inspector	1,597.20

**WATER RENT COLLECTORS REPORT**  
**January 1, 1991 to December 31, 1991**

---

**DR.**

	—Levies Of—	
	1991	1990
Uncollected Taxes Beg. of Fiscal Yr.	\$	\$ 24,405.90
Taxes Committed to Collector: 1991	206,404.90	
Interest Collected	90.70	1,734.29
Overpayments	247.50	11.83
	\$206,743.10	\$ 26,152.02
Total Debits		

**CR.**

Remittances to Treasurer During Fiscal Year		
Water Rent Collected	\$138,987.30	\$ 24,114.73
Interest Collected	90.70	1,734.29
Abatements During the Year	1,261.00	236.00
Uncollected Water Rent End of Year	66,404.10	67.00
	\$206,743.10	\$ 26,152.02
Total Credits		

DEANNA MACKAY  
*Tax Collector*

## POLICE DEPARTMENT REPORT

---

The Officers of the Woodstock Police Department completed the following training during 1991:

Brosseau, Fred: emergency vehicle, Sig Armor's course, motor vehicle and criminal code update, haz mat, building searches, along with the mandated firearms classes.

Demers, Mark: NH Municipal Association liability course and the mandated firearms classes.

Hilliard, David: prosecution, UCR and the mandated firearms classes.

LaRue, Paul: emergency vehicle, prosecution, motor vehicle and criminal code update, building searches, and the mandated firearms classes.

MacKay, Dennis: UCR, seatbelt, officer safety, and the mandated firearms classes.

Mack-Keeney, Barbi: emergency vehicle, D.A.R.E., tracking systems, motor vehicle and criminal code update, haz mat, building searches, and the mandated firearms classes.

Maynard, Chief John: UCR, tracking systems, building searches, intelligence, and the mandated firearms classes.

Moorhead, Sergeant Doug: emergency vehicle, advanced DWI, marijuana eradication, UCR, haz mat, building searches, prosecution, and the mandated firearms classes.

Smith, Phil: emergency vehicle, criminalistics, prosecution, UCR, haz mat, building searches, and the mandated firearms classes.

Resigning their part-time officers status are the following:

After 22 years of service, West, Jerry.

After 13 years of service, Clark, Russell.

On 08 March 1991, the D.A.R.E. Program held Ski Calcutta as a fund raiser for the Program. On 06 March 1991 an auction was held at the Woodstock Station to raise money for the upcoming culmination of 5th grade students. The teams which consisted of 2

parents, a teacher, a 1990 D.A.R.E. student, a 1991 D.A.R.E. student, a police officer, a business owner, a Lin-Wood Ski Team member and a Loon Employee, raised \$2,855.00!!!! To all of those that attended and to all of you that participated, "thank you."

The D.A.R.E. Program (Drug Abuse Resistance Education) held its culmination on 10 May 1991. At this time 35 fifth grade students received certificates of a seventeen week completion of the D.A.R.E. Program. Approximately 250 guests were present including: from US Forest Service, Woodsy the Owl and Smokey the Bear and from the Littleton PD, McGruff the Crime Dog.

The Bicycle Safety Clinic was held at the Lin-Wood School on 22 June 1991. A total of \$511.86 was spent to sponsor the event with approximately 83 area children attending. Everyone that attended the clinic received a gift from the registration drawing, with the grand prize winner of Christopher Tamulonis of a 10 speed bicycle, donated by Rodger's Ski Shop and KHS.

Once again 20-25 D.A.R.E. students entered a float in the 4th of July parade. Sergeant D.A.R.E. Bear, our newest addition also rode on the float. Pencils and pins were again passed out during the parade. Best Youth Club Entry trophy was won for the second year by the D.A.R.E. students.

The Woodstock Police Department along with Wilson's Mobil entered a float with Vince and Larry the seatbelt crash dummies. Vince and Larry passed out seatbelt key chains along with literature concerning seatbelt safety and coloring books. Vince and Larry won the Judges Choice trophy for their entry.

On 10 August 1991, the D.A.R.E. students held a small carnival at the Woodstock Common. Although it rained during the carnival, approximately 35 D.A.R.E. students and local sponsors showed up for the day. The students raised \$618.00 for the D.A.R.E. Program.

On 09 November 1991, the Woodstock Police Department along with the Thornton Police Department hosted an OHRV (Off Highway Recreational Vehicle) course at the Waterest Campground.

On 12 November 1991, the Woodstock and Lincoln Police Departments completed a K-4 Personal Safety Program. Approximately 188 students received certificates of completion. There was an overwhelming turn out for the graduation. Representatives from NH Fish

& Game, NH Highway Safety, Woodstock Fire, Lincoln Fire, Lin-Wood Ambulance, NH State Police, Littleton Police Department, Lincoln and Woodstock Police Departments were in attendance.

On 20 December 1991, the Woodstock Fire Department, the Woodstock Women's Fire Auxillary and the Woodstock Police Department went to approximately 25 local residences Christmas Caroling.

The following is a list of D.A.R.E. Sponsors (in random order) for the 1990-1991 year:

Town of Woodstock  
Grafton County Commissioners  
Loon Mountain Recreation Corp.  
O.D. Silkscreen  
Glen Press  
Rocky's Dairy  
Peg's Place  
Lincoln Home Video  
McTeague Family  
Kathleen O'Connor  
Dolores Reed  
Gary Deachman  
Woodstock Fire Department  
Woodstock Women's Fire Auxillary  
Lincoln Fire Department  
Lions Club  
Fadden's General Store  
U.S. Forest Service  
N.H. Fish & Game  
N.H. Highway Safety  
N.H. State Police, Troop F  
Thornton Police Department  
Littleton Police Department  
Lin-Wood Ambulance  
North Face  
Truant's  
Woodstock Inn  
Beacon Resort  
Tavern at the Mill  
Wilson's Mobil  
MacDonald's

Rodger's Ski Outlet  
 Grand Union  
 Willey's Aquarium  
 American Legion  
 Kancamagus Motor Lodge  
 Charles Harrington  
 D. Avery & Sons  
 Riverbank Motel  
 Linda Smith  
 Arnold Ham  
 Masonic Lodge  
 Sport Thoma  
 Guy and Sherry Hoover

For the 1990-1991 year with grants, sponsorships, in-kind donations and fund raisers, the D.A.R.E. Program raised \$8,360.00, spent \$7,126.40, leaving \$1,233.60 to start the 1992 year. **Thank you to all that believe that prevention education and our children are an asset to our communities.**

	<b>Town</b>	<b>1991</b>	<b>1990</b>	<b>1989</b>
<b>Part I Offenses</b>				
Burglary	23	20	19	
Aggravated Assault	1	0	2	
Larceny	33	36	37	
Motor Vehicle Theft	1	5	3	
<b>Part II Offenses</b>				
Other Assaults	5	7	3	
Fraud (bad checks)	12	2	14	
Receiving Stolen Property	1	2	4	
Criminal Mischief	8	10	23	
Drug Laws	5	6	4	
DWI	10	17	19	
Liquor Laws	64	90	55	
Disorderly Conduct	7	5	2	
All Other Offenses (except traffic)	35	38	39	
Juvenile	23	21	4	
Child Abuse	0	1	3	

**Forest Service  
Russell Pond Patrol**

Larceny	6	7	10
Criminal Mischief	18	21	26
Drug Laws	7	7	1
Liquor Laws	44	84	69
All Other Offenses	23	22	18
Assist Forest Service Officers	6,000	3,874	3,950
Assists to the Public	105	126	180
Disorderly Conduct	2	1	0

Respectfully submitted,  
**JOHN MAYNARD**  
*Chief of Police*

**NEW HAMPSHIRE HUMANE SOCIETY  
Laconia, N.H.**

---

Office of Selectmen  
Town of Woodstock  
Woodstock, N.H. 03262

Dear Friends:

The 1991 totals of the number of animals brought to the N.H. Humane Society shelter from your town are as follows:

By your Animal Control Officer:

Dogs and Puppies	4
Cats and Kittens	1
 Total	 <hr/> 5

From Local Residents:

Dogs and Puppies	1
Cats and Kittens	3
 Total	 <hr/> 4

Total Number of All Animals Received: 9

We are enclosing a copy of the report on all towns that used the shelter facilities and services in 1991. Your Society's shelter has been inspected and licensed by the State and fulfills your licensed dog pound requirements. It also complies with RSA 442-A, the Rabies Control Act for holding stray dogs.

Every town has stray animal problems. We encourage your town and especially your Animal Control Officer, to use our services more in 1992.

Sincerely,  
FRITZ T. SABBOW  
*Executive Director*

## STATE OF NEW HAMPSHIRE

---

*To the inhabitants of the Town of Woodstock, in said State, qualified to vote in Town and State affairs:*

You are hereby notified to meet at the Woodstock Town Hall in said Woodstock, on the tenth day of March next, being the second Tuesday of March, at ten o'clock in the forenoon, (the polls are to open at 10:00 A.M. and may not close prior to 6:00 P.M.; business meeting to be held at the Town Hall at 7:30 P.M.) to act upon the following:

*Article 1.* To choose all necessary Town officers for the year ensuing.

*Article 2.* To see if the Town will vote to authorize the Selectmen to sell property taken on tax titles and further authorize the Selectmen to sell any other personal property owned by the Town which is no longer used for Municipal purposes, and in every instance sale shall be by public auction or advertised sealed bid. (Majority vote required)

*Article 3.* To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes. (Majority vote required)

*Article 4.* To see if the Town will vote to authorize the prepayment of taxes and authorize the Collector of Taxes to accept payments in prepayment of taxes. (Majority vote required)

*Article 5.* To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by the Town Meeting, money from the State, Federal or other governmental unit or private source that may become available during the fiscal year, in compliance with RSA 31:95-b (supp.). (Majority vote required)

*Article 6.* To see if the Town will vote to authorize the Library Trustees to apply for, accept and expend, without further action by the Town Meeting, money from the State, Federal, or other governmental unit or private source which becomes available during the fiscal year, in compliance with RSA 202-A:4-c. (Majority vote required)

*Article 7.* To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than money, which may be offered, to the Town for any public purposes. This

## **A-2**

authorization, in accordance with RSA 31:95-e, shall remain in effect until rescinded by a vote of the Town Meeting. (Majority vote required)

*Article 8.* To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the Fire Department Truck Capital Reserve Fund. (Majority vote required)

*Article 9.* To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the Highway Department Heavy Duty Vehicle Acquisition Capital Reserve Fund. (Majority vote required)

*Article 10.* To see if the Town will vote to raise and appropriate the sum of Sixty-Six Thousand Dollars (\$66,000.00) for the purchase of a new Dump Truck with plow wing and sander, and to authorize the issuance of not more than Sixty-Six Thousand Dollars (\$66,000.00) of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA Chapter 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (2/3 Ballot vote required)

*Article 11.* To see whether the Town will vote to deposit all of the Town Clerk's fees, collected for vehicle registrations, in the General Fund to be used (in addition to the amount budgeted) to help people with economic problems. (By petition) (Majority vote required)

*Article 12.* To see if the the Town will vote to accept Pemi Lane, as shown on the approved subdivision plans of James and Charlotte Hogan, as a Town Road. (Majority vote required)

*Article 13.* To see if the Town will vote to authorize the Selectmen to negotiate an easement for maintenance of the existing stairway, between the so-called Truants Building and so-called Empty Seas Building, from Main Street to the Municipal Parking Lot as a Public Pedestrian right of way. (Majority vote required)

*Article 14.* To see if the Town will vote to authorize the Selectmen to sell a parcel of land taken on tax title to Frederick and Anne Marie O'Neill, said parcel of land being Lot 52 in the Lost Valley Subdivision. (Majority vote required)

*Article 15.* To see if the Town will vote to raise and appropriate a sum not to exceed Five Thousand Dollars (\$5,000.00) for Playground Replacement, said sum being accrued interest from Playground Replacement Fund established under Article 15 of Town Meeting, 1984. (Majority vote required)

*Article 16.* To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

*Article 17.* To transact any other business that may legally come before the meeting.

Given under our hands and seal, this eleventh day of February, 1992.

BONNIE HAM,  
*Chairman*  
J. STANTON HILLIARD  
FRANCIS MCCARRON  
*Selectmen of Woodstock, N.H.*

A true copy, Attest:

BONNIE HAM,  
*Chairman*  
J. STANTON HILLIARD  
FRANCIS MCCARRON

**BUDGET**

<b>Purposes of Appropriation</b>		<b>Acct. No.</b>	<b>W.A. No.</b>	<b>Actual Appropriations Current Year</b>	<b>Actual Expenditures Current Year</b>	<b>Selectmen's Budget Ensuing Year</b>	<b>Budget Committee Recommended</b>	<b>Not Ensuing Fiscal Year Recommended</b>					
<b>General Government:</b>													
4130 Executive				\$ 10,260	\$ 10,260	\$ 52,087	\$ 52,087	\$ 52,087					
4140 Elec., Reg., & Vital Stat.				3,500	2,871	8,500	8,500	8,500					
4150 Financial Administration				65,950	70,037	35,768	35,768	35,768					
4152 Revaluation of Property				101,075	96,666								
4153 Legal Expense				3,000	3,934	3,500	3,500	3,500					
4155 Personnel Administration						84,500	84,500	84,500					
4191 Planning and Zoning				2,330	2,277	2,705	2,705	2,705					
4194 General Government Bldg.				23,000	17,555	24,500	24,500	24,500					
4195 Cemeteries				6,460	4,681	6,160	6,160	6,160					
4196 Insurance				135,500	119,749	50,000	50,000	50,000					
4197 Advertising and Reg. Assoc.				600	600	1,500	1,500	1,500					
4199 Other General Government				1,500	1,462	2,600	2,600	2,600					
<b>Public Safety</b>													
4210 Police				159,950	152,555	158,335	158,335	158,335					
4215 Ambulance				17,025	18,010	18,075	18,075	18,075					
4220 Fire				21,460	20,748	14,000	14,000	14,000					
4240 Building Inspection				4,200	2,157	3,200	3,200	3,200					
4290 Emergency Management				1,875	1,875	1,870	1,870	1,870					
4299 Other Public Safety				39,700	37,414	22,900	22,900	22,900					

<b>Highways and Streets</b>						
4312 Highways and Streets	82,470	81,769	82,470	82,470		
4316 Street Lighting	15,000	14,073	15,500	15,500		
4319 Other Highways, Streets, & Bridges	13,880	13,880	14,370	14,370		
<b>Sanitation</b>						
4324 Solid Waste Disposal	110,000	99,919	112,500	112,500		
4326 Sewage Collection & Disposal	99,000	77,428	99,000	99,000		
<b>Water Distribution &amp; Treatment</b>						
4332 Water Services	99,000	88,755	99,000	99,000		
4339 Other Water	4,000	4,000	4,000	4,000		
<b>Health</b>						
4414 Pest Control	1,550	1,501	1,550	1,550		
4415 Health Agencies and Hospitals	4,464	4,464	5,300	5,300		
4411 Administration	750	375	750	750		
<b>Welfare</b>						
4442 Direct Assistance	7,000	19,207	25,000	25,000		
4449 Other Welfare	2,446	2,446	2,650	2,650		
<b>Culture and Recreation</b>						
4520 Parks and Recreation	15	3,450	2,650	7,950	7,950	
4550 Library		19,170	18,955	27,070	27,070	
4583 Patriotic Purposes		4,500	4,350	4,900	4,900	
4589 Other Culture & Recreation		31,550	31,100	34,340	34,340	
<b>Conservation</b>						
4611 Administration	675	675	525	525		

<b>Debt Service</b>					
4711 Princ.-Long Term Bonds & Notes	125,000	125,000	125,000	125,000	125,000
4721 Int.-Long Term Bonds & Notes	86,405	86,404	77,810	77,810	
4723 Interest on TAN	30,000	41,361	30,000	30,000	
 <b>Capital Outlay</b>					
4902 Machinery, Vehicles & Equip.	10	15,900	15,887	85,235	85,235
4903 Buildings		3,000	1,561		
 <b>Operating Transfers Out</b>					
4914 To Capital Reserve Funds:	8&9	10,000	10,000	10,000	10,000
 <b>Total Appropriations</b>					
		\$1,366,595	\$1,308,611	\$1,355,120	\$1,355,120

<b>Acct. Sources of Revenue</b>	<b>W.A. No.</b>	<b>Estimated Revenues Current Year</b>	<b>Actual Revenues Current Year</b>	<b>Selectmen's Budget Ensuing Fiscal Year</b>	<b>Estimated Revenues Ensuing Fiscal Year</b>
3185 Yield Taxes	\$ 4,000	\$ 2,622	\$ 2,000	\$ 2,000	\$ 2,000
3190 Int. & Pen. on Delinquent Taxes	50,000	69,927	55,000	55,000	55,000
<b>Licenses, Permits and Fees</b>					
3230 Business Licenses and Permits	500	275	200	200	200
3220 Motor Vehicle Permit Fees	95,000	88,879	90,000	90,000	90,000
3290 Other Licenses, Permits & Fees	402	736	502	502	502
<b>From Federal Government</b>					
3319 Other	10,000	11,369	10,000	10,000	10,000
<b>From State</b>					
3351 Shared Revenue	34,000	36,865	35,000	35,000	35,000
3353 Highway Block Grant	13,880	13,877	14,370	14,370	14,370
3356 State & Fed. Forest Land Reimb.	31,000	33,623	30,800	30,800	30,800
3359 Other	625	300	300	300	300
<b>From Other Government</b>					
3379 Intergovernmental Revenues	3,500	765	9,000	9,000	9,000
<b>Miscellaneous Revenues</b>					
3501 Sale of Municipal Property	1,000	2,010	4,000	4,000	4,000
3502 Interest on Investments	8,500	11,409	5,902	5,902	5,000
3509 Other	8,000				
<b>Interfund Operating Transfers In</b>					
3914 Capital Reserve Fund		71,000			71,000

3915	Enterprise Fund	102,115	102,315	102,315	
	Sewer	180,000	206,404	206,405	206,405
	Water				
<b>Other Financing Sources</b>					
3934	Proc. from Long Term Notes & Bonds				
	Fund Balance	45,000	45,000	45,000	45,000
		<hr/>	<hr/>	<hr/>	<hr/>
	<b>Total Revenues and Credits</b>	<b>\$ 658,522</b>	<b>\$ 702,978</b>	<b>\$ 675,892</b>	<b>\$ 675,892</b>
	Total Appropriations				
	Less: Amount of Estimated Revenues, Exclusive of Taxes				
	Amount of Taxes to be Raised (Exclusive of School and County Taxes				
					<hr/>
					<b>\$ 679,228</b>

## REPORT OF THE NORTH COUNTRY COUNCIL

---

North Country Council is the Regional Planning Commission for 51 towns in northern New Hampshire. It was established almost 20 years ago by the legislature to respond to communities' needs for local and regional planning and development programs. As a membership organization, the Council is supported by local community dues which are used to match state and federal funding sources.

Assistance available to member towns includes municipal planning, regional planning, transportation planning, business and industrial planning/development, landscape architecture, solid waste planning, resource management, GIS mapping and public education. The Council provides this professional assistance to Planning Boards, Boards of Selectmen, Zoning Boards of Adjustment, Conservation Commissions, Solid Waste Districts, Local Development Corporations, Non-Profit Community Organizations, Chambers of Commerce, Educational Institutions and Social Service Organizations and Agencies in our **member** towns.

In **Woodstock**, the Council provided administrative and technical assistance on planning issues and in the Flood Insurance Program. The Council worked with town officials on a housing feasibility study and on local development issues. As part of the economic development initiative, the Council hosted local officials on a field trip to visit small business incubators in Vermont, and subsequently secured funding for a feasibility study of developing an incubator in Woodstock. Oversight of this feasibility study is currently underway. NCC staff also worked with the Lincoln-Woodstock Heritage Trail Committee in the development of the trail through Woodstock.

Throughout 1991 North Country Council continued its commitment to local and regional planning assistance. The year also saw the Council rededicate its economic development program to address the worsening North Country economy, its solid waste program to aggressively reduce the volume of solid waste generated in the region, and its land use program to address the problems confronting the Northern Forest.

In the ensuing year the Council will continue its present course and work program with an intense commitment to local technical

assistance, development of local leadership and ability, and the provision of membership services to support community and regional needs.

Persons interested in regional issues as discussed in this report are urged to contact their selectmen for appointment as Council representatives or committee members.

## MOOSILAUKE PUBLIC LIBRARY Annual Report - 1991

---

As your new librarian I am very impressed with the quality of your library collection. Very few libraries of any size have as fine a selection on such a wide range of topics. This means that a lot of hard work by previous librarians and volunteers went into your current offerings. They should be commended for their diligence.

As of January 1, 1992 your library holds 6,703 titles. Normally about 350 new titles are bought each year, which means an additional seven shelves are filled. There are an astonishing number of donations. The family of Robert Beach made another donation to your Historical White Mountain collection of rare older materials. The family of Mrs. Eileen Keegan established a memorial fund to purchase "bestsellers" and local fiction favorites. I am truly grateful for all the support given the library. There are now 498 registered patrons or users.

Your library received an extraordinary donation of a 60 drawer card catalog as an early Christmas present. With the aid of a volunteer it has been refinished.

The Library sponsors a literacy program for adult learners to improve their skills and/or pass the GED exam. This is greatly needed and desired. The literacy coordinator and librarian put many hours of work into a Federal grant application to insure the continuation of this program.

Library Trustee, Deborah Batchelder, retired this year after many years of devoted service.

I look forward to the increased activity summer time brings and remind everyone that the library is needed even more in tough times. This is one of your best investments. Thank you for welcoming me to your community.

Respectfully submitted,  
DON GOYETTE,  
*Librarian*

## WOODSTOCK CONSERVATION COMMISSION

---

RSA 36-A directs a Conservation Commission to: 1) ". . . conduct researches into its local land and water areas . . ."; 2) ". . . seek to coordinate the activity of unofficial bodies organized for similar purposes . . ."; 3) ". . . keep an index of all open space and natural, aesthetic or ecological areas, with the plan of obtaining information pertinent to the proper utilization of such areas, including lands owned by the state or lands owned by a town or city. It shall keep an index of all marshlands, swamps, and other wetlands in a like manner . . ."; 4) ". . . keep accurate records of its meetings and actions. . .".

Meetings have been held on the first Monday of the month. Our agenda includes reviewing Wetlands permits, Planning Board issues, and reports of projects with environmental impact, seminars and conferences.

Our focus this year was the Heritage Trail, wetlands and the Wetlands Board, and the Pemigewasset River. A committee was formed to plan the Lincoln-Woodstock Heritage Trail. The Conservation Committee has had monthly reports and supported them with start up funds for t-shirts. The trail has been planned but NH is not supporting the endeavor as needed.

Besides giving opinions on several Wetlands permits, we have learned to use a new wetlands assessment form and took part in the NH Wetlands Classification project. At the April meeting, Bonnie Ham, Wetlands Board member, talked about the NH Wetlands Board and its role. The Conservations Commissions are the "eyes and ears" of the Wetlands Board.

The Pemigewasset River and its tributaries have been studied as we evaluated the use of "Woodstock Beach," camping on Tripoli Road, access points for canoeing and fishing. Our study culminated this year with a report in December from three students representing LinWood High School students, who were part of the Merrimack River Study. Information included several tests that had been done at three sites in our area and a profile of the entire study.

Bob Hudson, Commission member was appointed to the Play-ground Committee as a resource who knew the town property. The

Commission has also been a resource to the Selectpeople on several issues.

Scholarships totaling \$150 from the Conservation Fund were given to three students who went to the rainforest in Costa Rica.

There are many interesting topics and opportunities to learn. We welcome interested people who would like to learn, help or make suggestions.

Respectfully submitted,  
PATRICIA S. TIMBURY  
*Chairman*

## REPORT OF THE WOODSTOCK PLANNING BOARD

---

1991 was another year of reduced activity due to the slow economic conditions. The Board developed Flood Plain regulations to permit local property owners to participate in the regular flood insurance program. There is over two million dollars worth of property in the program.

During the year the Board reviewed three boundary line adjustments.

The current subdivision regulations have been reviewed by a land use consultant for conformity with the state law and the Board is now in the process of incorporating those changes in the regulations.

Respectfully submitted,  
WILLIAM F. ALBRECHT  
*Chairman*

## WOODSTOCK FIRE DEPARTMENT

### Report for 1991

---

Fires have been like snowstorms this past year, few and far between. Snowstorms we don't have much control over, but fires we do.

The public's awareness towards fire safety in homes and businesses, our education efforts in the community and schools, and our increased inspection program seem to be paying dividends.

Snowstorms we will always have and fires too, but let us hope for more snow and keep up the excellent job of fire prevention.

The change of our dispatching to the Twin State Mutual Fire Aid System went off without a hitch and I'm now more convinced than ever that this was a good move. I only wish we had done it several years ago.

One of the best things we accomplished this year was restoring our 1930 Seagrave Pumper, all with funds raised by the Fire Department Ladies Auxiliary, Fire Department Volunteers and private donations.

We are already for sixty-one more years of parades. No, we don't fight fires with this truck, but have a lot of fun. After all, ain't that what life is all about?

#### Fire Statistics for 1991

Structure, i.e. alarms, smoke investigation, building related incidents	12
Chimney	7
Vehicle	9
Grass/Forest	1
Other, i.e. false alarms, Halloween etc.	5
Total times Woodstock Fire Department responded to an incident	34

## **REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER**

---

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

ROBERT D. NELSON  
*Chief, Forest Protection*

Respectfully submitted,  
JOHN Q. RICARD  
*Local Forest Ranger*  
WILLIAM R. MELLETT  
*Municipal Forest Fire Warden*

## NORTH COUNTRY HOME HEALTH AGENCY, INC. 1991 ANNUAL REPORT

---

The North Country Home Health Agency, Inc. is a not-for-profit community service agency providing home care and health promotion services to residents of twenty-one North Country communities. 1991 marked the Agency's twentieth year of existence and another year of quality service provision and growth. In 1991 Agency personnel provided 15,781 home care visits while caring for 536 clients. This represents a 21% increase in home care visits over 1990 and a 49% increase since 1989. Many factors have contributed to the need for and the increased use of home health care programs. As a matter of cost containment inpatient lengths of stay have decreased. This has meant that clients are returning home in need of more frequent and more intensive home care. Our elderly population is growing and many of these elderly need assistance and supervision to remain safely at home.

During 1991, the Agency also provided over 50 community health clinics. More than 1200 individuals took advantage of the services provided such as influenza immunization and health screenings.

The Agency continues to work to attract State and Federal funding for local programs and services in order to meet the increasing demand. In 1991, \$283,000 in such funding was used to provide direct home care services to residents in the North Country. In the town of Woodstock services provided were as follows:

- 36 Nursing Visits
- 66 Home Health Aide Visits
- 17 Homemaker Visits
- 4 Physical Therapy Visits
- 4 Parent Aide Visits

We wish to express our sincere appreciation to the members of the community, clients, their families and our staff for their participation in Agency programs and look forward to serving you in the future.

Respectfully submitted,  
**MARY E. PRESBY**  
*Executive Director*

**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**  
**Statistics for the Town of Woodstock**  
**October 1, 1990 to September 30, 1991**

---

During this fiscal year, GCSCC served 54 Woodstock residents (out of 167 residents over 60, 1990 Census).

<b>Services</b>	<b>Type of Service</b>	<b>Units of Service</b>	<b>Unit' Cost =</b>	<b>Total Cost of Service</b>
Congregate/Home Delivered	Meals	848 ×	\$4.22 =	\$ 3,579.00
Transportation	Trips	842 ×	\$5.49 =	4,623.00
Adult Day Service	Hours	×	4.43 =	
Social Services	Half-Hours	24 ×	8.62 =	207.00

Number of Woodstock volunteers: 9.

Number of Volunteer Hours: 586.

GCSCC cost to provide services for Woodstock residents only	\$ 8,409.00
Request for Senior Services for 1991	1,196.00
Received from Town of Woodstock for 1991	1,196.00
Request for Senior Services for 1992	1,200.00

**Notes:**

1. Unit Cost from Audit Report for October 1, 1990 to September 30, 1991.
2. Services were funded by: Federal and State programs 48%, Municipalities, Grants & Contracts, County and United Way 15%, Contributions 13%, In-Kind donations 20%, Other 2%, Friends of GCSCC 2%.

## WHITE MOUNTAIN MENTAL HEALTH & DEVELOPMENTAL SERVICES 1991 Director's Report

---

This has been a year of clearly "holding the line." There have been increasing demands on our services; yet, we are unable to expand to address these needs. We have developed waiting lists, looked at alternative ways of providing service, and increased our aggressive pursuit of billing.

### **Mental Health Services**

We operate one full-time and three part-time offices. The full-time office is located in Littleton at 16 Maple Street. The part-time offices are located in Woodsville at White Mountain Mental Health and Developmental Services - Woodsville, at the junction of Route 10 and Swiftwater Road; in Lincoln at the Lin-Wood Medical Center; and in Lancaster at Weeks Memorial Hospital.

Last year, we provided over 8,000 hours of service.

891 emergency visits.

Our Partial Hospitalization Program is full with the opening of our group home.

Vocational training and transitional services are also available despite the economy.

We offer a comprehensive array of services including: 24-hour emergency, drug and alcohol, case management, inpatient, and partial hospitalization.

### **Developmental Services**

**Early Intervention.** Home-based service of 0-3 year old children who are delayed in their development. Services include: screening, assessment, treatment, and referral. We continue to provide clinics throughout our region to increase our ability to serve more children. Annually, we average service to sixty families.

**Habilitation Services.** Provides instruction to our most severely impaired adult population. The program works in conjunction with their residential programming as well as providing training and instruction in self care skills, pre-vocational skills, paid work, and other therapeutic services such as speech therapy and physical therapy. This program has been primarily used by former Laconia

State School residents; however, we have had community clients who have been referred by the local school systems. Last year, we served twenty-one (21) clients in two locations (Littleton and Woodsville).

**Supported Employment.** Provides training, instruction, and work adjustment for mentally ill and mentally retarded individuals. Paid work opportunities for the individuals can take place either in the community or in the workshop itself. Last year, we operated twelve job sites directly in the community. We have also completed over twenty individual job placements.

We are grateful for your past support of our programs and look forward to continuing to serve you in the future.

Respectfully submitted,  
DENNIS C. MACKAY  
*Area Director*

## **ADAPT 1991 ANNUAL REPORT**

---

ADAPT (Adolescent Drug and Alcohol Prevention Tools) is a unique drug and alcohol prevention, intervention, and after care program which is operating in the towns of Thornton, Woodstock, and Lincoln. ADAPT came into being from an anonymous gift of \$30,000.00 given to Pastor Gary Rolph of the Pemi Valley Church in Woodstock. A small group of Pemi Valley Church members, called together by Pastor Rolph, met to decide the best use of this monetary gift. Their decision was to use it as seed money for a permanent church, community, and school based program to help adolescents in this area with drug and alcohol related issues. The ADAPT committee is truly a community based committee. ADAPT has representatives from all three towns, from Pemi Valley church, and St. Joseph Parish, teachers and students from Thornton Central School and LinWood School, members from the law enforcement and health community, and others committed to organizing, coordinating, and administrating a comprehensive drug and alcohol program.

ADAPT is incorporated and has hired a Youth Resources Coordinator. Shaun Donahue was unanimously elected to this position by the board on December 19, 1989. Shaun is an honors graduate of Plymouth State College. He comes to us with extensive experience in crisis counseling and with "at-risk" adolescents. He began work on May 1, 1990.

### **Youth Resources Coordinator Report Year Ending 1991**

The 1991 year marks the first full calendar year in which services sponsored by A.D.A.P.T., Inc. were available to the young people living in the Tri-town region of Lincoln, Woodstock, and Thornton. While the position of Youth Resources Coordinator was reduced to  $\frac{1}{2}$  time, ADAPT services were still able to make a tremendous impact on the area youth.

Specifically, ADAPT staff provided direct services in the form of:

Individual counseling/consultation to 57 students attending Lin-Wood schools, and 4 students attending Thornton Central School and/or PRHS, ranging from one to eighteen sessions in length, with an average of 4;

Group Counseling services to 35 students attending L-W and/or TCS who attended one of three groups which were offered during the school year;

Two 2-day Seminars for the L-W students who were members of the class of 1991, and 1992 (approx. 65 students served);

A 1-day Seminar for the L-W students who are members of the class of 1993;

An 8 week Summer Recreation Program for the youth of Thornton which met 2 times per week and was attended by an average of 22 children per session;

Two overnight hiking trips as part of the Thornton Summer Program which were very successful;

Series of classroom presentations to the students of LinWood in grades 8, 10, and 12;

Sponsored 4 area teens attendance at the N.H. Teen Institute week long summer program for the prevention of substance abuse;

Advising the L-W Peer-Outreach Program which sponsored a dance, poster contest, education program, and other activities celebrating 1991 Red Ribbon Week;

Impromptu gatherings for dinner and video's at the YRC's house (which assured chemical free weekend nights).

The YRC also had a busy year in the form of providing indirect services in the form of affiliating himself with various professional organizations in the field, furthering his education and knowledge base, and attending conferences and training.

These efforts included:

Being named as a founding Boardmember of the newly formed New Hampshire Prevention Association;

Being named as a Co-Director of the New Hampshire Teen Institute for the prevention of substance abuse;

Attending the 1991 New England Prevention Conference sponsored by the N.H. Office of Alcohol and Drug Abuse Prevention (N.H. OADAP);

Attending the 1991 National Association of Teen Institutes (NATI) conference;

Attending a three day training in the Drug and Alcohol Prevention Curriculum "Here's Looking At You, 2000" sponsored by the N.H. Dept. of Education;

Doing a one hour radio interview on WLTN during the 1991 Red Ribbon week promoting awareness relative to substance abuse;

Conducting a three day training on the use of the "Here's Looking At You, 2000" curriculum which was attended by five LinWood teachers;

Providing Staff Development Training to the Staff of LinWood relative to alcohol and other drug abuse prevention;

Providing alcohol and other drug education/awareness to area residents during a Loon Mountain sponsored Health Fair;

Second Annual ADAPTING to FALL field day for Thornton youth and their parents;

Innumerable informal "chats" with young people and parents which in my mind are key to prevention efforts.

Respectfully submitted,  
SHAUN F. DONAHUE  
*YRC*

## REPORT OF THE GRAFTON COUNTY COMMISSIONERS

---

In a continuing effort to communicate more directly with Grafton County citizens, we take great pleasure in submitting the following report for your information.

During the past year, the County Nursing Home has continued to provide excellent care for approximately 120 elderly and infirm residents while complying with the increased demands of new federal regulations. In November we opened a unit designed to meet the needs of patients with Alzheimer's disease and similar afflictions, which has been very well received by residents, families, and staff.

Inmates in the House of Corrections have benefited from the Thresholds/Decision-making program, taught by volunteers who help their clients prepare for more productive lives in jail and on the outside. A grant from the Attorney General's Office has also provided us with a substance abuse counselor for the jail.

New projects were also initiated at the County Farm. The piggery was reinstated (20 piglets were born to 3 sows in October), and a lilac nursery was added through the State Lilac Commission (lilacs will be ready for distribution to public agencies in the spring). The farm also planted extra potatoes for contribution to local food pantries throughout the county, a project we plan to continue in future years.

Since September the Commissioners have worked with the Sheriff, Assistant Sheriff and members of the County Legislative Delegation to review the County Dispatch Center and revise the fees charged for telephone answering and radio dispatching services. Discounts were eliminated for 1992 and fees based on actual use are planned beginning in 1993. Copies of the Study Committee's report are available at the Commissioners' Office.

For the second year in a row we were able to reduce county taxes while maintaining necessary county services. The Commissioners intend to continue to hold the line on expenses, but do expect a modest tax increase next year due to the elimination of surpluses generated by unanticipated increases in nursing home revenues.

This past year the County distributed over \$78,000 in State Incentive Funds to local agencies to prevent out-of-home placements of

troubled children and youth. The County also provides a Youth and Family Mediation Program available free of charge in the Lebanon, Littleton, and Plymouth areas.

The Board of Commissioners has made great strides in expanding efforts to inform our constituents about county government. Tours of county facilities, a mock trial for school children, and an open house took place during County Government Week in April, and plans are underway for an even broader program for the coming year (April 5-11). We held a special information session for local officials in September, have spoken to school and civic groups, and developed a slide presentation to show people what the county does.

In closing, we wish to express our sincere appreciation to local officials and agencies and the citizens for continued interest and cooperation in our efforts to serve you. The public is invited to attend our regular meetings at 9:15 a.m. on Thursdays at the County Administration Building in North Haverhill. The Commissioners also welcome the opportunity to speak or show our slides to students and civic groups. Please call our office at 787-6941 for further information or to request a speaker.

Respectfully submitted,  
BETTY JO TAFFE  
*Chairman* (District 3)  
(603) 786-9836  
GERARD J. ZEILLER  
*Vice Chairman* (District 1)  
(603) 448-1909  
RAYMOND S. BURTON  
*Clerk* (District 2)  
(603) 747-3662

**INCINERATOR**  
**SEMI-ANNUAL DEBT SERVICE SCHEDULE**

<b>Interest Start Date</b>	<b>June 6, 1987</b>
<b>First Interest Payment</b>	<b>January 15, 1988</b>

<b>Period Ending</b>	<b>Principal</b>	<b>Annual Rate</b>	<b>Interest</b>	<b>Total</b>
Jan. 15, 1988			11,137.96	11,137.96
July 15, 1988	30,000.00	5.400	9,592.50	39,592.50
Jan. 15, 1989			8,782.50	8,782.50
July 15, 1989	30,000.00	5.600	8,782.50	38,782.50
Jan. 15, 1990			7,942.50	7,942.50
July 15, 1990	30,000.00	5.900	7,942.50	37,942.50
Jan. 15, 1991			7,057.50	7,057.50
July 15, 1991	30,000.00	6.100	7,057.50	37,057.50
Jan. 15, 1992			6,142.50	6,142.50
July 15, 1992	30,000.00	6.300	6,142.50	36,142.50
Jan. 15, 1993			5,197.50	5,197.50
July 15, 1993	30,000.00	6.600	5,197.50	35,197.50
Jan. 15, 1994			4,207.50	4,207.50
July 15, 1994	30,000.00	6.800	4,207.50	34,207.50
Jan. 15, 1995			3,187.50	3,187.50
July 15, 1995	30,000.00	6.950	3,187.50	33,187.50
Jan. 15, 1996			2,145.00	2,145.00
July 15, 1996	30,000.00	7.050	2,145.00	32,145.00
Jan. 15, 1997			1,087.50	1,087.50
July 15, 1997	30,000.00	7.250	1,087.50	31,087.50
<b>Total</b>	<b>\$300,000.00</b>		<b>\$112,230.46</b>	<b>\$412,230.46</b>

**NEW HAMPSHIRE MUNICIPAL BOND BANK  
1988 SERIES C BONDS - NON-GUARANTEED ISSUE  
TOWN OF WOODSTOCK - TOWN BUILDING**

<b>Period</b>	<b>Date</b>	<b>Principal Outstanding</b>	<b>Muni Bond Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Fiscal Debt Service</b>
1	15-Jul-89	\$300,000.00	\$ 30,000.00	7.50%	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00
2	15-Jan-90			7.50%	11,250.00	41,250.00	
3	15-Jul-90	270,000.00	30,000.00	7.50%	10,125.00	10,125.00	51,375.00
4	15-Jan-91			7.50%	10,125.00	40,125.00	
5	15-Jul-91	240,000.00	30,000.00	7.50%	9,000.00	9,000.00	49,125.00
6	15-Jan-92			7.50%	9,000.00	39,000.00	
7	15-Jul-92	210,000.00	30,000.00	7.50%	7,875.00	7,875.00	46,875.00
8	15-Jan-93			7.50%	7,875.00	37,875.00	
9	15-Jul-93	180,000.00	30,000.00	7.50%	6,750.00	6,750.00	44,625.00
10	15-Jan-94			7.50%	6,750.00	36,750.00	
11	15-Jul-94	150,000.00	30,000.00	7.50%	5,625.00	5,625.00	42,375.00
12	15-Jan-95			7.50%	5,625.00	35,625.00	
13	15-Jul-95	120,000.00	30,000.00	7.50%	4,500.00	4,500.00	40,125.00
14	15-Jan-96			7.50%	4,500.00	34,500.00	
15	15-Jul-96	90,000.00	30,000.00	7.50%	3,375.00	3,375.00	37,875.00
16	15-Jan-97			7.50%	3,375.00	33,375.00	
17	15-Jul-97	60,000.00	30,000.00	7.50%	2,250.00	2,250.00	35,625.00
18	15-Jan-98			7.50%	2,250.00	32,250.00	
19	15-Jul-98	30,000.00	30,000.00	7.50%	1,125.00	1,125.00	33,375.00
20	15-Jan-99			7.50%	1,125.00	31,125.00	31,125.00
<b>Totals</b>					<b>\$125,625.00</b>	<b>\$425,625.00</b>	<b>\$425,625.00</b>
					<b>NIC = 7.5000%</b>		
						<b>Average Life = 5.67</b>	

**NEW HAMPSHIRE MUNICIPAL BOND BANK  
1988 SERIES A BONDS - NON-GUARANTEED ISSUE  
TOWN OF WOODSTOCK - NEW WELL  
JUNE 1988 SALE - SCHEDULE 1 OF 3**

65

**NEW HAMPSHIRE MUNICIPAL BOND BANK  
1988 SERIES A BONDS - NON-GUARANTEED ISSUE  
TOWN OF WOODSTOCK - FmHA LOAN PURCHASE  
JUNE 1988 SALE - SCHEDULE 2 of 3**

<b>Period</b>	<b>Date</b>	<b>Principal Outstanding</b>	<b>Muni Bond Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Fiscal Debt Service</b>
1	13-Nov-88	\$624,380.00	\$ 34,380.00	6.95%	\$ 38,497.28	\$ 72,877.28	
2	13-May-89	590,000.00	35,000.00	6.95%	21,525.00	21,525.00	94,402.28
3	13-May-90	555,000.00	35,000.00	6.95%	21,525.00	56,525.00	
4	13-Nov-90			6.95%	20,308.75	20,308.75	76,833.75
5	13-May-91			6.95%	20,308.75	55,308.75	
6	13-Nov-91			6.95%	19,092.50	19,092.50	74,401.25
7	13-May-92	520,000.00	35,000.00	6.95%	19,092.50	54,092.50	
8	13-Nov-92			7.05%	17,876.25	17,876.25	71,968.75
9	13-May-93	485,000.00	35,000.00	7.05%	17,876.25	52,876.25	
10	13-Nov-93			7.05%	16,642.50	16,642.50	69,518.75
11	13-May-94	450,000.00	30,000.00	7.05%	16,642.50	46,642.50	
12	13-Nov-94			7.05%	15,585.00	15,585.00	62,227.50
13	13-May-95	420,000.00	30,000.00	7.05%	15,585.00	45,585.00	
14	13-Nov-95			7.05%	14,527.50	14,527.50	60,112.50
15	13-May-96	390,000.00	30,000.00	7.05%	14,527.50	44,527.50	
16	13-Nov-96			7.05%	13,470.00	13,470.00	57,997.50
17	13-May-97	360,000.00	30,000.00	7.05%	13,470.00	43,470.00	
18	13-Nov-97			7.05%	12,412.50	12,412.50	55,882.50
19	13-May-98	330,000.00	30,000.00	7.05%	12,412.50	42,412.50	



**NEW HAMPSHIRE MUNICIPAL BOND BANK**  
**1988 SERIES A BONDS - NON-GUARANTEED ISSUE**  
**TOWN OF WOODSTOCK - FmHA LOAN PURCHASE**  
**JUNE 1988 SALE - SCHEDULE 3 OF 3**

Period	Date	Principal Outstanding	Muni Bond Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
1	15-Jan-89	\$ 74,085.00	\$ 4,085.00	6.95%	\$ 2,742.10	\$ 2,742.10	9,466.55
2	15-Jul-89			6.95%	2,639.45	6,724.45	
3	15-Jan-90	70,000.00	5,000.00	6.95%	2,497.50	2,497.50	9,995.00
4	15-Jul-90			6.95%	2,497.50	7,497.50	
5	15-Jan-91	65,000.00	5,000.00	6.95%	2,323.75	2,323.75	
6	15-Jul-91			6.95%	2,323.75	7,323.75	9,647.50
7	15-Jan-92	60,000.00	5,000.00	6.95%	2,150.00	2,150.00	9,300.00
8	15-Jul-92			6.95%	2,150.00	7,150.00	
9	15-Jan-93	55,000.00	5,000.00	7.05%	1,976.25	1,976.25	
10	15-Jul-93			7.05%	1,976.25	6,976.25	8,952.50
11	15-Jan-94	50,000.00	5,000.00	7.05%	1,800.00	1,800.00	8,600.00
12	15-Jul-94			7.05%	1,800.00	6,800.00	
13	15-Jan-95	45,000.00	5,000.00	7.05%	1,623.75	1,623.75	
14	15-Jul-95			7.05%	1,623.75	6,623.75	8,247.50
15	15-Jan-96	40,000.00	5,000.00	7.05%	1,447.50	1,447.50	7,895.00
16	15-Jul-96			7.05%	1,447.50	6,447.50	
17	15-Jan-97	35,000.00	5,000.00	7.05%	1,271.25	1,271.25	
18	15-Jul-97			7.05%	1,271.25	6,271.25	7,542.50
19	15-Jan-98	30,000.00	5,000.00	7.05%	1,095.00	1,095.00	
20	15-Jul-98			7.05%	1,095.00	6,095.00	7,190.00

21	15-Jan-99	25,000.00	5,000.00	7.15%	918.75
22	15-Jul-99			7.15%	918.75
23	15-Jan-2000	20,000.00	5,000.00	7.25%	740.00
24	15-Jul-2000			7.25%	740.00
25	15-Jan-2001	15,000.00	5,000.00	7.35%	558.75
26	15-Jul-2001			7.35%	558.75
27	15-Jan-2002	10,000.00	5,000.00	7.45%	375.00
28	15-Jul-2002			7.45%	375.00
29	15-Jan-2003	5,000.00	5,000.00	7.55%	188.75
30	15-Jul-2003			7.55%	188.75
<hr/>		\$ 74,085.00		\$ 43,314.05	\$117,399.05
<hr/>				NIC = 7.2127%	
<hr/>					\$117,399.05

**NOTES TO FINANCIAL STATEMENTS****December 31, 1990**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Woodstock, New Hampshire is incorporated and operates under a Selectmen form of government.

The financial statements of the Town of Woodstock have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Governmental Reporting Entity**

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Woodstock includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

**B. Basis of Presentation**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

## GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Conservation Commission, Housing Improvement, Lost Valley Roads, Dry Hydrants, Forest Service, Water and Sewer Tap Fees, Recreation, Water and Sewer Department Funds.

## FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following is the Town's Fiduciary Fund Type:

**Trust Funds** - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

## ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This group of accounts is established to account for all long-term debt of the Town.

### **Total Columns (Memorandum Only) on Combined Statements**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### **Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

### **C. Basis of Accounting**

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility

to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

## **D. Budgetary Accounting**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds, except the Recreation Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific

items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Beginning Fund Balance -	
Reserved for Encumbrances	<hr style="width: 100px; margin-left: auto; margin-right: 0; border: 0; border-top: 1px solid black;"/>
	\$189,124

---

## **E. Assets, Liabilities and Fund Equity**

### **1. Cash and Equivalents**

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

### **2. Investments**

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

### **3. Receivables**

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes outstanding for a period greater than two years have been reserved.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a

period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Woodstock annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

b. Interest on investments is recorded as revenue in the year earned.

c. Various service charges (water and sewer) are recorded as revenue for the period when service was provided.

#### **4. Interfund Receivables and Payables**

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

## **5. Long-Term Liabilities**

All governmental funds and expendable trust funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

## **6. Fund Equity**

### **Reserved Fund Balance**

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

### **Designated Fund Balance**

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

### **Undesignated Fund Balance**

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

## **F. Vacation and Sick Pay**

Sick leave is granted at the discretion of the Selectmen. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year’s allowance. The value of accumulated sick leave has not been determined.

## **NOTE 2 - ASSETS**

### **A. Cash and Investments**

At year end, the carrying amount of the Town’s cash deposits is

\$642,570 and the bank balance is \$760,569. Of the bank balance, \$283,805 was covered by Federal depository insurance and \$476,764 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

The Town's investments are as follows:

	<b>Carrying Amount</b>	<b>Market Value</b>
Mutual Funds	\$13,398	\$4,486

## B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

Interest of 12% is charged on property taxes unpaid after thirty days from the date of billing.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was \$15,147 and expenditures amounted to \$18,055. The property taxes collected by the Town include taxes levied for the Lincoln-Woodstock Cooperative School District and Grafton County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

## C. Intergovernmental Receivable

The Town has recorded a receivable of \$26,547 from the Federal government to reimburse the Town for Federally-owned forest lands located within its boundaries.

## D. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at De-

ember 31, 1990 are as follows:

<b>Fund</b>	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
General Fund	\$ 93,000	\$153,669
Special Revenue Funds		
Conservation Commission	424	
Forest Service	1,000	
Recreation Funds		10,000
Water Department	128,935	
Sewer Department	23,310	
Trust Fund		
Expendable Trust Funds		83,000
Totals	<hr/> \$246,669	<hr/> \$246,669
	<hr/> <hr/>	<hr/> <hr/>

### **NOTE 3 - LIABILITIES**

#### **A. Intergovernmental Payable**

The Town has recorded \$505,828 as an intergovernmental payable which represents the balance of the school district assessment due to be paid to the Lincoln-Woodstock Cooperative School District during the six-month period ending June 30, 1991.

#### **B. Defined Benefit Pension Plan**

The Town of Woodstock participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1990 was \$249,939; the Town's total payroll was \$312,801.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees other than police personnel are required by State Statute to contribute 5.0% of their salary to the plan; police

contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 6.23% for police and 2.48% for all other employees through June 30, 1990. From July 1, 1990, the Town's contribution rates were 6.82% for police and 2.20% for all other employees. The contribution requirements for the year ended December 31, 1990 were \$27,971, which consisted of \$10,515 from the Town and \$17,456 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at \$1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

## C. Long-Term Debt

### General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, Januaray 1, 1990	\$1,380,000
General Obligation Debt Retired	150,000

General Obligation Debt Payable, December 31, 1990      \$1,230,000

---

General obligation debt payable at December 31, 1990 is comprised of the following individual issues:

\$300,000 Incinerator Bonds due in annual installments of \$30,000 through 1997; interest at variable rates from 5.40% to 7.25%	210,000
\$180,000 New Well bond due in annual installments of \$25,000 through 1992; and \$20,000 through 1996; interest at variable rates from 6.95% to 7.05%	130,000
\$300,000 Town Building Bond due in annual installments of \$30,000 through 1999; interest at 7.50%	270,000
\$74,085 FmHA Bond due in annual installments of \$4,085 for 1989 and \$5,000 through 2003; interest at variable rates from 6.95% to 7.55%	65,000
\$624,380 FmHA Bond due in annual installments of \$34,380 in 1989; \$35,000 through 1993; \$30,000 through 2008; interest at variable rates from 6.95% to 7.85%	555,000
Total	\$1,230,000

---

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

#### **Annual Requirements to Amortize General Obligation Debt**

<b>Fiscal Year Ending December 31</b>	<b>General Obligation Debt</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
1991	\$ 125,000	\$ 86,404	\$ 211,404
1992	125,000	77,806	202,806
1993	120,000	69,131	189,131

1994	115,000	60,848	175,848
1995	115,000	52,680	167,680
1996-2008	630,000	232,363	862,363
Totals	\$1,230,000	\$579,232	\$1,809,232

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

### **Legal Debt Margin**

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Woodstock is using an equalized value of \$124,866,579 and a legal debt margin of \$2,185,165.

## **NOTE 4 - FUND EQUITY**

### **Reserved for Encumbrances**

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$172,367.

### **Reserved for Special Purposes**

The \$36,190 of fund balances reserved for special purposes represents \$28,137 of Capital Reserve Funds legally reserved for specific future purposes, and \$8,053 reserved for cemetery improvements.

### **Reserved for Endowments**

The \$13,088 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

### **Designated for Special Purposes**

The \$231,379 designated for special purposes represents various Special Revenue Fund balances which management intends to use in the subsequent years.

## Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1990 are detailed as follows:

<b>Purpose</b>	<b>Nonexpendable</b>	
	<b>Principal</b>	<b>Income</b>
Cemetery Funds	\$11,611	\$1,477
<hr/>		
<b>Expendable</b>		
<b>Capital Reserve Funds</b>		
Vehicle Replacement	\$ 8,150	
Property Reappraisal	19,987	
<hr/>		
<b>Other Expendable</b>		
Cemetery Improvements	8,053	
<hr/>		
<b>Total Expendable</b>		\$36,190
<hr/>		
<b>Total All Trust Funds</b>		\$49,278
<hr/>		

## NOTE 5 - INCINERATOR AGREEMENT

A twenty-year contract between the Towns of Lincoln and Woodstock, dated November 23, 1981, for a joint construction of an incinerator provides that the operation and maintenance of the facility shall be borne as follows:

Woodstock	30%
Lincoln	70%

## **Births Registered in the Town of Woodstock, N.H. for the Year Ending Dec. 31, 1991**

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 7	Littleton, N.H.	John Michael Dean	Billy Dean Bridgmon	Penny Lou Cassidy
Feb. 2	Littleton, N.H.	Pia Camille	Michael C. Yarnell	Rosanna L. Verginella
Feb. 12	Hanover, N.H.	Nikki Colleen	Michael J. Donahue	Bobbi A. LaCourse
Feb. 12	Littleton, N.H.	Christine Marie	Philip P. Forge	Patricia A. Hynes
March 10	Littleton, N.H.	Cody Michael	Michael R. Gordon	Cassandra E. Rennie
March 14	Littleton, N.H.	Morgan Minna	David A. Clark	Elise Johnian
March 26	Littleton, N.H.	Amanda Jean	Arthur W. Abelmann	Mary Jo Gessner
March 27	Littleton, N.H.	Molly Scheele	Frederick Myles Moran	Mary J. Levitsky
March 31	Littleton, N.H.	Hannah Marie	Hansjorg Herzog	Tara L. Gridley
April 8	Littleton N.H.	Bryce Michael		Stacey L. Conn
May 14	Littleton, N.H.	Kelsie Erin	Ronald E. Roby	Dawn E. Keller
July 25	Nashua, N.H.	Lauren Michelle	William B. Rogers	Eve M. McAfee
Sept. 6	Littleton, N.H.	James Wesley	Michael F Conklin	Deborah R. Reynolds
Sept. 24	Littleton, N.H.	Holly Meredyth	James A. Pitre	Stephanie M. Englert
Sept. 29	Littleton, N.H.	Zachary Charles	Charles W. Watters	Susan M. Parda
Oct. 7	Littleton, N.H.	Joseph Brandon	Terry W. Guy	Tina M. Dobson
Oct. 19	Littleton, N.H.	Zachary Rae	Robert W. York	Lesli R. Sellingham
Nov. 25	Littleton, N.H.	Jared Steven	James P. O'Toole	Laura L. Cunningham

## Marriages Registered in the Town of Woodstock, N.H. for the Year Ending Dec. 31, 1991

Date of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
January 5	Wayne D. Cobb Patricia A. Mahoney	So. Weymouth, Mass. So. Weymouth, Mass.
February 14	Rodney A. Felgate Brooke A. Gurley	No. Woodstock, N.H. No. Woodstock, N.H.
April 7	James A. Pitre Stephanie M. Englert	No. Woodstock, N.H. No. Woodstock, N.H.
April 7	Howard Nelson Kimberly L. Seuzeneau	No. Woodstock, N.H. No. Woodstock, N.H.
May 26	Steven C. Welch Jennifer R. MacKay	No. Woodstock, N.H. No. Woodstock, N.H.
June 15	Joel A. Hansen Barbara J. Bailey	Plainville, Conn. Plainville, Conn.
June 22	Joseph E. Sheehan Jr. Lori M. Richardson	No. Woodstock, N.H. No. Woodstock, N.H.
July 9	Michael A. Rheault Sharon M. Corcoran	Milan, N.H.
July 27	Tracy A. Hebert Joleen M. Gray	No. Woodstock, N.H. No. Woodstock, N.H.

## Marriages Cont'd.

July 29	Christopher J. Capozzi Donna M. Fitzgerald	Everett, Mass. Everett, Mass.
August 16	Joseph W. Turco Kimberly A. Deangelis	Saugus, Mass. Billerica, Mass.
September 28	Francis E. Gordon Colleen A. Readey	Woodstock, N.H. Woodstock, N.H.
September 28	Jeffrey A. Caulder Stacey J. Bowles	No. Woodstock, N.H. Wayland, Mass.
November 10	David J. Touchette Marthal L. Chase	No. Woodstock, N.H. No. Woodstock, N.H.
December 21	Thomas F. O'Toole Jr. Mimi K. Fox	Alpine, Ca. Alpine, Ca.

## Deaths Registered in the Town of Woodstock, N.H. for the Year Ending Dec. 31, 1991

Date of Death	Place of Death	Name and Surname of the Deceased	Name and Surname of Father	Maiden Name of Mother
Jan. 13	Meredith, N.H.	Malvina Frank	Joseph Govoni	Clemintine Lodi
Feb. 21	No. Woodstock, N.H.	George LaFortune	Louis LaFortune	Annie Rooney
March 1	Littleton, N.H.	Mark W. Boyce	Floyd Boyce	Blanche Piper
April 16	Woodstock, N.H.	Louis W. Bryson	Edward Bryson	Mary DeCato
May 4	Littleton, N.H.	Mabel M. Maynard	John Plumb	Bertha Paradec
Aug. 19	Littleton, N.H.	Robert I. Mellett	Harry Mellett	Ivy Haymand
Sept. 12	Hanover, N.H.	Mary E. Avery	Walter Griffen	Mary Silkey
Dec. 15	Lebanon, N.H.	John R. Sabre	George F. Sabre	Esther Moran







